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* SRI T. PURUSHOTHAM :—" Sir, there cannot be a discussion on the statement that has been made under Rule 41."

* THE HON. SRI S. S. RAMASWAMI PADAYATCHI :—" Mr. Chairman, Sir, instructions for the omission of 'caste' or 'tribe' of voters in the printed list of electoral rolls were issued by Government in June 1953. These instructions are being carried out by the Electoral Revision Officers in preparing the consolidated electoral rolls to be reprinted as a single roll. The electoral roll of the City of Madras is being revised and consolidated only this year. This roll will come into force only with effect from 1st October 1955, or the date of its publication, whichever is later. Hence, the basic rolls of 1948 revised and brought up to 1954, which are in force in the City now and which contain entries relating to caste, tribe, etc., are being followed for the ensuing elections to the Corporation. So the mention of caste, tribe, etc., in the list of valid nominations, based upon the nomination forms, filed by the candidates and published by the Commissioner of the Corporation who is the Returning Officer for the Corporation elections, is in order."

IV.—GOVERNMENT BILLS.

(1) THE MADRAS SALES OF MOTOR SPIRIT TAXATION (AMENDMENT) BILL, 1955 (L.A. BILL NO. 22 OF 1955).

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I move—

'*That the Madras Sales of Motor Spirit Taxation (Amendment) Bill* [a], *1955 (L.A. Bill No. 22 of 1955), as passed by the Assembly, be taken into consideration.*'

Under the Act now in force, the returns to be furnished by the importers and wholesale dealers and others of the sale cf motor spirit are embodied in the Act itself. It has been represented that giving the particulars in a date-war return entails a lot of clerical work and laborious task. It has been found that so far in the working of the Act there has not been any suppression of facts, and the parties have been submitting the returns all right. Such returns of forms and returns of sales are usually provided for in the rules to be framed under the Act. But somehow in this piece of legislation that is not so. The purpose of this Act is to make provision under the rules for the returns of the particulars of sales of motor spirit. But if this is to be provided for in the Act itself, the Government will have to come before the Assembly every now and then for any small thing that requires alteration or amendment according to the circumstances of the case. That is why this Bill is brought forward."

MR. CHAIRMAN :—" Motion moved—

'That the Madras Sales of Motor Spirit Taxation (Amendment) Bill, 1955 (L.A. Bill No. 22 of 1955), as passed by the Assembly, be taken into consideration.' "

[a] Printed as Appendix II on pages 450–451 *infra*.

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DR. V. K. JOHN :—" Sir, the provision which is now sought to be placed on the Statute Book enables the Government to prescribe rules, and we do not know what rules they will frame for prescribing the returns. Formerly the Act provided for it. Now the Government want to take power to prescribe the rules, which they can change from time to time. My only suggestion to the Government is—and I am sure that all Ministers are interested in this—that such rules should not be made oppressive on the merchants."

* THE HON. SRI M. A. MANICKAVELU :—" The Hon. Deputy Leader of the Opposition is always obsessed with oppression. Here, it is not oppression. On the other hand, we are removing the causes of oppression, if any. Instead of compelling the companies and other dealers to furnish elaborate returns, we are now, by the rules, trying to have only monthly returns." 3.20 p.m.

MR. CHAIRMAN :—" The question is—

'That the Madras Sales of Motor Spirit Taxation (Amendment) Bill, 1955 (L.A. Bill No. 22 of 1955), as passed by the Assembly, be taken into consideration.' "

The motion was carried and the Bill was taken into consideration.

Clauses 2 and 1 were put and carried.

The Preamble was put and carried.

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I move—

'*That the Madras Sales of Motor Spirit Taxation (Amendment) Bill*, 1955 (*L.A. Bill No.* 22 *of* 1955), *as passed by the Assembly, be passed.*' "

MR. CHAIRMAN :—" The question is—

'That the Madras Sales of Motor Spirit Taxation (Amendment) Bill, 1955 (L.A. Bill No. 22 of 1955), as passed by the Assembly, be passed.' "

The motion was carried and the Bill was passed.

(2) THE MADRAS LAND REVENUE (SURCHARGE) AMENDMENT BILL, 1955 (L.A. BILL NO. 24 OF 1955).

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I move—

'*That the Madras Land Revenue (Surcharge) Amendment Bill*[a], 1955 (*L.A. Bill No.* 24 *of* 1955), *as passed by the Assembly, be taken into consideration.*'

Sir, this is with reference to an Act passed already. It does not relate to a Bill which is going to come before the Legislature hereafter. Now, there has occurred an anomaly in that Act and it is

[a] Printed as Appendix III on page 451 infra.